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UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF CALIFORNIA

JEFFREY E. HOFFMAN, H&B
PROPERTIES, LLC, J. EDWARDS
INVESTMENT GROUP, INC. and
NORCAL FINANCIAL, INC.,

Appellants,

vs.

THOMAS R. LLOYD and
EDWARD L. BLUM,

Appellees.

C 06-02416 MHP

C 07-02417 MHP

**NOTICE OF APPEAL TO THE UNITED STATES
COURT OF APPEALS FOR THE NINTH CIRCUIT**

Appellants herein, Jeffrey E. Hoffman, H&B Properties, LLC, J. Edwards Investment Group, Inc. and Norcal Financial, Inc. appeal to the United States Court of Appeals for the Ninth Circuit from the District Court's Memorandum and Order (Affirming Judgment Of The Bankruptcy Court) [the "Memorandum"],

entered in these cases on February 1, 2008, and all orders and judgments that gave rise to the Memorandum.

The parties to the Memorandum appealed from and the names and addresses of their respective attorneys are as follows:

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Jeffrey E. Hoffman, H&B Properties,
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and Norcal Financial, Inc.
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DATED: February 26, 2008

GOLDBERG, STINNETT, DAVIS & LINCHEY
A Professional Corporation

By: /s/ Dennis D. Davis
Dennis D. Davis, CA Bar #70591
Attorneys for Jeffrey E. Hoffman, H&B
Properties, LLC, J. Edwards Investment
Group, Inc. and Norcal Financial, Inc.

CERTIFICATE OF SERVICE BY FIRST CLASS MAIL

I, the undersigned, state that I am employed in the City and County of San Francisco, State of California, in the office of a member of the bar of this Court, at whose direction the service was made; that I am over the age of eighteen years and not a party to the within action; that my business address is 44 Montgomery Street, Suite 2900, San Francisco, California 94104-4789; that on the date set out below, I served a copy of the following:

**NOTICE OF APPEAL TO THE UNITED STATES
COURT OF APPEALS FOR THE NINTH CIRCUIT**

on each party listed below by placing such a copy, enclosed in a sealed envelope with first class postage thereon affixed, in a United States Postal Service mailbox at San Francisco, California, addressed to each party listed below.

I declare under penalty of perjury that the foregoing is true and correct.

Executed at San Francisco, California on February 26, 2008.

/s/ Pam Joakimson

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